

# THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines  
ISSUED BY STATE BOARD OF ACCOUNTS

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Volume 179

September 2007

## ITEMS TO REMEMBER

### SEPTEMBER

- September 1: Prove the Fund Ledger and Ledger of Receipts for the month of August to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- September 3: Legal Holiday - Labor Day. (IC 1-1-9-1)
- September 10: Last day for first publication of budgets for all school corporations (10 days prior to the public hearing (IC 6-1.1-17-3)).
- September 17: Last date for second publication of school corporation budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 14: The count for students in Average Daily Membership (ADM) shall be taken. (511 IAC 1-3-1)
- The count for Average Daily Membership (ADM) shall be taken on this date. (511 IAC 1-3-1) (New and changed forms and procedures are required in recent years including DOE-ME submitted by individual student record via the STN Application Center. Form DOE-ME and Form 30A must be mailed to the Department of Education, Office of Financial Management, Analysis, and Reporting as soon as possible after September 14, 2007 and no later than September 28, 2007.
- September 19: Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12) (See I C 6-1.1-18.5-16 concerning shortfall appeals.)
- September 20: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)
- September 20: Last day to report and make payment of state and county income tax withheld during August to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, of "The School Administrator and Uniform Compliance Guidelines.")
- September 20: Last date to conduct a public hearing and to pass a resolution to adopt Capital Projects Fund and Transportation - School Bus Replacement Fund Plans. (IC 20-46-6 and IC 20-46-5)

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- September 22: Meeting of County Tax Adjustment Board is September 22, 2007. If September 22 is not a business day, then the last date for the first meeting is the first business day following September 22. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day. See Public Law 224, 2007 concerning County Board of Tax and Capital Projects Review Boards.
- September 28: ADM report (Forms DOE-ME and 30 A) due on or before October 5. Please contact the Department of Education for detailed instructions.
- September 30: Last date for meeting of school boards to make appropriations for 2008 and to fix tax levies. (IC 6-1.1-17-5)

**OCTOBER**

- October 1: On or before October 1 all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city and county and in a county containing a second class city, these duties need not be completed until November 1. (IC 6-1.1-17-9) IC 6-1.1-17-12 provides for a notice procedure by the county auditor and an appeal procedure. See Public Law 224, 2007 concerning County Board of Tax and Capital Projects Review Boards.
- October 1: Prove all ledgers for the month ending September 30 as outlined for the month of August.
- October 8: Legal Holiday - Columbus Day. (IC 1-1-9-1)
- October 20: Last day to report and make payment of state and county income tax withheld during September to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997 of "The School Administrator and Uniform Compliance Guidelines.")
- October 31: Last day to file third quarter report with the Internal Revenue Service and complete payment of federal tax withheld.
- October 31: Requests for textbook reimbursement must be received by the Department of Education, Office of Financial Management, Analysis and Reporting before November 1. The information is required to be filed via electronic reporting per instructions provided by the Office of Financial Management, Analysis and Reporting.

**NOVEMBER**

- November 1: Prove all ledgers for the month ending October 31 as outlined for the month of August.
- November 6: Legal Holiday – Election Day (IC 1-1-9-1)
- November 11: Legal Holiday – Veterans' Day.

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- November 20: Last day to report and make payment of state and county income tax withheld during October to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997 of "The School Administrator and Uniform Compliance Guidelines.")
- November 22: Legal Holiday - Thanksgiving Day. (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the School Corporation shall certify a list of the names and addresses of each person who has money due from the School Corporation to the County Treasurer. (IC 6-1.1-22-14)

**EYE PROTECTIVE DEVICES**

IC 20-34-3-19 requires every pupil and teacher in any public school, while participating in certain courses or laboratories, to wear industrial quality eye protective devices. IC 20-34-3-19 states in part (b) "Eye protective devices are of industrial quality if the device meet the standards of the American standard safety code for head, eye, and respiratory protection, Z2.1-1959, promulgated by the American Standards Association, Inc."

A. IC 20-34-3-19 (a) states "Each public school student and teacher shall wear industrial quality eye protective devices at all times while participating in any of the following courses:

- (1) Career and technical education involving experience with:
  - (A) hot molten metals;
  - (B) milling, sawing, turning, shaping, cutting, or stamping of any solid material;
  - (C) heat treatment, tempering, or kiln firing of any metal or material;
  - (D) gas or electric arc welding;
  - (E) repair or servicing of any vehicle; or
  - (F) caustic or explosive materials.
- (2) Chemical or combined chemical-physical laboratories involving caustic or explosive chemicals or hot liquids or solids."

A good idea would be for the board of school trustees to furnish the protective devices for pupils and teachers, and all visitors to such classrooms or laboratories. The State Board of Accounts will not take audit exception to the payment for the protective devices from the general fund of a school corporation.

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**CHARGE FOR USE OF SCHOOL FACILITIES**

IC 20-26-5-4 provides in part "In carrying out the school purposes of school corporation, the governing body acting on the school corporation's behalf has the following specific powers . . . To lease any school property for a rental that the governing body considers reasonable or to permit the free use of school property for:

(A) civic or public purposes; or

(B) the operation of a school age child care program for children who are at least five (5) years of age and less than fifteen (15) years of age that operates before or after the school day, or both, and during periods when school is not in session; if the property is not needed for school purposes. Under this subdivision, the governing body may enter into a long term lease with a nonprofit corporation, community service organization, or other governmental entity, if the corporation, organization, or other governmental entity will use the property to be leased for civic or public purposes or for a school age child care program. However, if payment for the property subject to a long term lease is made from money in the school corporation's debt service fund, all proceeds from the long term lease must be deposited in the school corporation's debt service fund so long as payment for the property has not been made . . ."

We have not taken audit exception to a school board establishing a schedule of fees for admission to or use of any facility, outside of the school corporation's regular school program. All such fees shall be receipted to the general fund of the school corporation. Examples have included use of a swimming pool or other athletic facility, or use of classrooms or other space in a school for purposes of school age childcare. The school corporation may pay any necessary and authorized expense in the use or operation of the facility.

We are also of the audit position the board of school trustees could, by resolution, adopt a schedule of fees for different admissions or situations. The board for example, may allow all school children residing in the school corporation to be admitted free to the pool or other athletic facility, or admitted for a nominal fee. Adults residing in the school corporation may be charged a greater fee than the charge to children, and non-resident children and adults may be charged a greater fee than resident children and adults. The matter should be resolved by the school board with the written advice of the school corporation attorney.

All receipts and disbursements for maintaining such programs should be handled through the general fund of the school corporation.

Please be advised IC 20-26-5-1 states in part (d) "If a school corporation implements a child care program as described in subsection (c)(1) or enters into a contract with an entity described in subsection (c)(2) to provide a child care program, the school corporation may not assess a fee for the use of the building, and the contract between the school corporation and the entity providing the program must be in writing. However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other costs directly attributable to the use of the building for the program. In addition, if a school corporation offers a child care program as described in subsection (c)(1), the school corporation may assess a fee to cover costs attributable to implementing the program."

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**CHARGE FOR USE OF SCHOOL FACILITIES**  
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IC 20-26-5-2 concerning Latch Key programs states in part "A school corporation may not assess a fee for the use of a building for a child care program required under subsection (a). However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other costs directly attributable to the use of a building for a child care program. If a school corporation conducts a child care program under subsection (a)(1), the school corporation may assess a fee to cover costs attributable to implementing the program."

**PROPERTY TAX ADVANCES**

Please be advised of the availability of a property tax distribution advance to help avoid overdrawn funds and cash flow problems. IC 5-13-6-3 states in part "(b) Every county treasurer who, by virtue of the treasurer's office, is the collector of any taxes for any political subdivision wholly or partly within the county shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a portion of the taxes collected before the semiannual distribution. The amount advanced may not exceed the lesser of: (1) ninety-five percent (95%) of the total amount collected at the time of the advance; or (2) ninety-five percent (95%) of the amount to be distributed at the semiannual distribution. (c) Every county treasurer shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the distributions received under IC 6-1-1.1-21-10 from the property tax replacement fund for the political subdivision. The amount advanced may not exceed the lesser of: (1) ninety-five percent (95%) of the total amount to be distributed by the county treasurer to the political subdivision on the next scheduled distribution date. (d) Upon notice from the county treasurer of the amount to be advanced, the county auditor shall draw a warrant upon the county treasurer for the amount. The amount of the advance must be available immediately for the use of the political subdivision. (e) At the semiannual distribution all the advances made to any political subdivision under subsection (b) or (c) shall be deducted from the total amount due any political subdivision as shown by the distribution."

**THE INDIANA OPEN DOOR LAW**

School corporations should be aware a school corporation is included in the definition of "public agency" in IC 5-14-1.5-2.

Except as provided for executive sessions, all meetings of the governing body must be open at all times for the purpose of permitting members of the public to observe and record them. A secret ballot vote may not be taken. A meeting conducted in compliance with IC 5-1.5-2-2.5 does not violate this section. IC 5-14-1.5-3

IC 5-14-1.5-4 states "(a) A governing body of a public agency utilizing an agenda shall post a copy of the agenda at the entrance to the location of the meeting prior to the meeting. A rule, regulation, ordinance, or other final action adopted by reference to agenda number or item alone is void. (b) As the meeting progresses, the following memoranda shall be kept: (1) The date, time, and place of the meeting. (2) The members of the governing body recorded as either present or absent. (3) The general substance of all matters proposed, discussed, or decided. (4) A record of all votes taken, by individual members if there is a roll call. (5) Any additional information required under IC 5-1.5-2-2.5. (c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

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**THE INDIANA OPEN DOOR LAW**  
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IC 5-14-1.5-5 states in part concerning public notice of meetings "(a) Public notice of the date, time, and place of any meetings, executive sessions, or of any rescheduled or reconvened meeting, shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting. This requirement does not apply to reconvened meetings (not including executive sessions) where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes thereof, and there is no change in the agenda. (b) Public notice shall be given by the governing body of a public agency by: (1) posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held; and (2) delivering notice to all news media which deliver by January 1 an annual written request for such notices for the next succeeding calendar year to the governing body of the public agency. The governing body shall give notice by one (1) of the following methods: (A) Depositing the notice in the United States mail with postage prepaid. (B) Transmitting the notice by electronic mail. (C) Transmitting the notice by facsimile (fax). If a governing body comes into existence after January 1, it shall comply with this subdivision upon receipt of a written request for notice. In addition, a state agency (as defined in IC 4-13-1-1) shall provide electronic access to the notice through the computer gateway administered by the office of technology established by IC 4-13.1-2-1. (c) Notice of regular meetings need be given only once each year, except that an additional notice shall be given where the date, time, or place of a regular meeting or meetings is changed. This subsection does not apply to executive sessions. (d) If a meeting is called to deal with an emergency involving actual or threatened injury to person or property, or actual or threatened disruption of the governmental activity under the jurisdiction of the public agency by any event, then the time requirements of notice under this section shall not apply, but: (1) news media which have requested notice of meetings must be given the same notice as is given to the members of the governing body; and (2) the public must be notified by posting a copy of the notice according to this section. (e) This section shall not apply where notice by publication is required by statute, ordinance, rule, or regulation. (f) This section shall not apply to: (1) the department of local government finance, the Indiana board of tax review, or any other governing body which meets in continuous session, except that this section applies to meetings of these governing bodies which are required by or held pursuant to statute, ordinance, rule, or regulation; or (2) the executive of a county or the legislative body of a town if the meetings are held solely to receive information or recommendations in order to carry out administrative functions, to carry out administrative functions, or confer with staff members on matters relating to the internal management of the unit. "Administrative functions" do not include the awarding of contracts, the entering into contracts, or any other action creating an obligation or otherwise binding a county or town. . . . (h) Notice has not been given in accordance with this section if a governing body of a public agency convenes a meeting at a time so unreasonably departing from the time stated in its public notice that the public is misled or substantially deprived of the opportunity to attend, observe, and record the meeting."

Additional sections provide authority for court actions to be filed by citizens for violations; define public records and provide penalty clauses for violations, remedies, costs and fees.

**OBSOLETE VOLUME**

All articles of Volume 139 of "The School Administrator" have now been updated and reprinted in later volumes or are no longer applicable; thus, Volume 139 which was distributed in September of 1997 may now be deleted from your file.